CLAIM AMENDMENTS

Claims 1-34 (Cancelled).

35. (Currently Amended) A pharmaceutical formulation for multiphasic release of an active ingredient for treating inflammatory bowel disease comprising:

a plurality of portions of the active ingredient, the plurality of active ingredient portions being an effective amount sufficient to treat inflammatory bowel disease, ~~each of the plurality of portions having a different coating selected from a corresponding plurality of coatings consisting of different pH dependant soluble polymers or mixture of polymers, the plurality of different coatings soluble in a pH range of from about 6 to about 7~~, the formulation having at least three coated active ingredient portions, a first portion having a coating soluble starting from a pH of 6, a second portion having a coating soluble starting from a pH of 6.5 and a third portion having a coating soluble starting from a pH of 7, such that each active ingredient portion is released starting at a pH corresponding to the solubility of the coating thereon.

36. (Cancelled)

37. (Currently Amended) The pharmaceutical formulation according to claim ~~36~~ 35 wherein the first portion comprises 10 to 60% of the formulation, the second portion comprises from 10 to 60% of the formulation and the third portion comprises from 10 to 60% of the formulation.

38. (Previously Presented) The pharmaceutical formulation of claim 35 wherein the

active ingredient in mesalazine.

39. (Previously Presented) The pharmaceutical formulation according to claim 35 wherein the active ingredient is selected from the group consisting of steroids, antibiotic, anti-inflammatories and combinations thereof.

40. (Previously Presented) The pharmaceutical formulation according to claim 35 wherein the plurality of active ingredient portions are in a form selected from the group consisting of microtablets, tablets, granules, microgranules, pellets and combinations thereof.

41. (Previously Presented) The pharmaceutical formulation according to claim 35 wherein the formulation is in a form of a multilayer tablet.

42. (Previously Presented) The pharmaceutical formulation according to claim 35 wherein at least one coated active ingredient portion is in a unitary form selected from the group consisting of a tablet, a layer and a microtablet, and wherein the unitary form further comprises a second coating thereon, the second coating containing from 5-35% of the same coating as the at least one coated active ingredient portion, from 0 to 10% of a fatty acid having from 12-20 carbon atoms and from 0 to 10% of a pharmaceutically acceptable plasticizer.

43. (Currently Amended) The pharmaceutical formulation according to claim 35 wherein the at least one coating ~~is~~ soluble starting at a pH of 6~~, and~~ is selected from the group

consisting of poly(methacrylic-co-methyl methacrylate), 1:1, 135,000MW, cellulose acetatephtalate, hydroxypropylmethylcellulosephtalate, hydroxypropylmethylcelluloseacetatesuccinate type L and mixtures thereof .

44. (Currently Amended) The pharmaceutical formulation according to claim 35 wherein the at least one coating ~~is~~ soluble starting at a pH of 6.5 ~~and~~ is selected from the group consisting of poly(methacrylic acid-co-methyl methacrylate), 1:1, 135,000 MW, Hydroxypropylmethylcellulosephtalate, Hydroxypropylmethylcelluloseacetatesuccinate type L in a mixture 1:1 with poly(methacrylic acid-co- methylmethacralate), 1:2, 135,000 MW, and mixtures thereof.

45. (Currently Amended) The pharmaceutical formulation according to claim 35 wherein the at least one coating ~~is~~ soluble starting at a pH of 7 ~~and~~ is selected from the group consisting of poly(methacrylic acid-co-methacrylate), 1:2, 135,000 MW, poly(methylacrylate-co-methyl methacrylate-co-trimethacrylic acid), 7:3:1, 400,000 MW, or Hydroxypropylmethylcellulosephtalate type M, and mixtures thereof.

46. (Currently Amended) The pharmaceutical formulation according to claim ~~36~~ 35 wherein the first coated portion comprises 30-35% of the formulation, the second coated portion comprises 30 to 35% of the formulation and the third coated portion comprises 30 to 35% of the formulation.